Secrets. II-27—100,000—23-5-48.

Revenue 1948) Department.

SERIES

G.O. No. 971

Dated 28-4-48

[Despatch Abstract.]

Tax - Madras General Sales Tax Act. 1939 - Jaggery not to be treated as agricultural produce - Orders passed.

Book Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
MS	161	Rev.	23-1-49				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Endt	67645	N/48-1 Rev.	20-12-48				

GOVERNMENT OF MADRAS.
Abstract.

Tax - Madras General Sales Tax Act, 1939 - Jaggery not to be treated as agricultural produce - Orders passed.

REVENUE DEPARTMENT

G.O. Ms. No. 977. ... Dated the 28th April 1948.

Read:-

G.O. Ms. No. 161, Revenue, dated 23.1.1948.
From the Board of Revenue, Ref. No. T.4423/47 dated 21.7.1947.
Memorandum No. 3304/KN/47-2, Revenue, dated 3.2.1948.
From the Director of Agriculture, D.Dis. W.C.187/48 dated 23.2.1948.
From the Board of Revenue, (Civil Supplies), Board's Proceedings (Routine) No. 288/48 dated 23.2.1948.

Order:-

In modification of the orders issued in G.O. Ms. No. 161, Revenue dated 23.1.1941, the Government direct that 'jaggery' should not be treated as 'agricultural produce' within the meaning of section 2(i) of the Madras General Sales Tax Act, 1939 and that the first sales of jaggery should be assessed to sales tax. These orders will take effect from 1.6.1948. The Board of Revenue is requested to issue the necessary instructions to all the Commercial Tax Officers in the matter.

(By Order of His Excellency the Governor).

V.K. Rao,
Deputy Secretary to Government.

To

The Board of Revenue.
The Director of Agriculture.

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REVENUE DEPARTMENT
Subject. ...

Madras General Sales Tax Act, 1939 - Rubber, rice, etc - Treatment as agricultural produce - Examination.

Ref. No. T. 4423/47-4.

Madras. Dated the 12th May 1948.

From
Khan Sahib Md. Sultan Mohiuddin Hussain Sahib Bahadur, B,A
Additional Joint Secretary, Board of Revenue.
Esq.,
W.R.S. Sattianathan, I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

Read:- Board's Ref. T.No. 4423/47 dated 21.7.1947.
G.O. Ms. No. 977, Revenue, dated 28.4.1948.

REFERENCE:-

The Board invites the attention of the Government to its reference cited above and requests to be informed if any orders are passed in regard to rubber, rice, groundnut, cured, tobacco leaf, etc.

x x x

For Additional Joint Secretary

To

The Secretary to Government, Revenue Department.

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GOVERNMENT OF MADRAS.
Revenue Department.

Memorandum No. 29065/N/48-1 dated 25th May 1948.

Sub:- Tax - Madras General Sales Tax Act, 1939 - Rubber, rice etc - Treatment as agricultural produce.

Ref:- From the Board of Revenue, Ref. No. T. 4423/47-4 dated 12.5.1948.

The Board of Revenue is informed that it is not proposed to withdraw the exemption in respect of the first sales of rubber, rice, groundnut, cured tobacco leaf, etc for the prese

V.K. Rao,
Deputy Secretary to Government.

To

The Board of Revenue.

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/True copy/

R. Nicagaripan
Office Assistant,
Madras Record Office.

k.y.s.